

**GASB Statement No. 54
Equity General Ledger Codes**

06/27/11

Grey indicates new GL code

New GL Code	Govt'l Sort Code	Include in budgetary fund balance?		Old GL Code	Title
			9000 – FUND EQUITY ACCOUNTS		
			BUDGETARY		
9100		No	Budgetary Control	9100	Budgetary Control
			NONSPENDABLE		
9110	TB	No	Permanent fund principal	9530	Reserved for Permanent Funds - Nonexpendable Portion
9112	TB	No	Permanent funds – Unrealized Gain/Loss		<i>Reserved for Permanent Funds – Unrealized Gain/Loss</i>
9120	TB	No	Consumable Inventories	9540	Reserved for Consumable Inventories
9122	TB	No	Petty Cash	9556	Reserved for Petty Cash
9123	TB	No	Investments	9557	Reserved for Investments
9130	TB	No	Student Loans Receivable	9560	Reserved for Student Loans Receivable (Higher Education Agencies Only)
9131	TB	No	Receivables – Long-Term	9570	Reserved for Receivables - Long-Term

New GL Code	Govt'l Sort Code	Include in budgetary fund balance?		Old GL Code	Title
			RESTRICTED		
9230	TC	Yes	Higher Education	9531	Reserved for Permanent Funds - Expendable Portion
9231	TC	Yes	Permanent Funds – Realized Investment Losses	9532	Reserved for Permanent Funds - Investment Losses
9232	TC	Yes	Education	9531	Reserved for Permanent Funds - Expendable Portion
9234	TC	Yes	Transportation		
9235	TC	Yes	Bond Covenants		
9238	TC	Yes	Other Purposes		
9240	TC	Yes	Human Services		
9242	TC	Yes	Wildlife and Natural Resources		
9244	TC	Yes	Local Grants and Loans		
9246	TC	Yes	School Construction		
9248	TC	Yes	State Facilities		
9250	TC	Yes	Budget Stabilization		
9252	TC	Yes	Debt Service	9535	Reserved for Debt Service
9255	TC	No	Cash and Investments with Escrow Agents and Trustees	9558	Reserved for Cash and Investments with Escrow Agents and Trustees
9260	TC	Yes	Pollution Remediation Liabilities	9559	Reserved for Pollution Remediation

New GL Code	Gov't Sort Code	Include in budgetary fund balance?		Old GL Code	Title
			COMMITTED		
9310	UB	Yes	Higher Education		
9311	UB	Yes	Education		
9320	UB	Yes	Transportation		
9321	UB	Yes	Other Purposes		
9323	UB	Yes	Human Services		
9324	UB	Yes	Wildlife and Natural Resources		
9325	UB	Yes	Local Grants and Loans		
9330	UB	Yes	State Facilities		
9340	UB	Yes	Debt Service	9578	Designated for Debt Service
			ASSIGNED		
9370	UC	No	Working Capital	9575	Designated for Working Capital (OFM Only)
9372	UC	Yes	Other Purposes		
			UNASSIGNED		
9390	WE	Yes	Unassigned	9590	Unreserved/Undesignated Fund Balance
			BUDGETARY RESERVES		
9510	UB	Yes	Reserved for Encumbrances	9510	Reserved for Encumbrances
9513	UB	Yes	Reserved for Encumbrances for Reappropriated Capital Appropriations	9513	Reserved for Encumbrances for Reappropriated Capital Appropriations
9514	UB	Yes	Reserved for Encumbrances for Continuing Operating Expenditure Authority	9514	Reserved for Encumbrances for Continuing Operating Expenditure Authority
NA		<i>Not used</i>	<i>Capital Contributions</i>	9300	<i>Capital Contributions</i>
NA		<i>No</i>	<i>Designated for Unrealized Gains</i>	9576	Designated for Unrealized Gains
NA		<i>Yes</i>	<i>Other Designated Fund Balance</i>	9580	Other Designated Fund Balance

New GL Code	Sort Code	Include in budgetary fund balance?		Old GL Code	Title
			No change for proprietary accounts, general capital assets, or clearing and suspense accounts		
			PROPRIETARY/GOVERNMENT WIDE		
9350			Invested in Capital Assets, Net of Related Debt (OFM Only)	9350	Invested in Capital Assets, Net of Related Debt (OFM Only)
9400			Accumulated Earnings (Losses)	9400	Accumulated Earnings (Losses)
9410			Restricted Net Assets	9410	Restricted Net Assets
9420			Restricted Net Assets for Fair Value Adjustments	9420	Restricted Net Assets for Fair Value Adjustments
9450			Unrestricted Net Assets (OFM Only)	9450	Unrestricted Net Assets (OFM Only)
9545			Reserved for Unemployment Compensation	9545	Reserved for Unemployment Compensation
			PENSIONS AND OTHER TRUSTS		
9550			Reserved for Retirement Systems	9550	Reserved for Retirement Systems
9551			Reserved for Deferred Compensation	9551	Reserved for Deferred Compensation
9554			Reserved for Local Government Investment Pool Participants	9554	Reserved for Local Government Investment Pool Participants
9601			Reserved for Members (DRS Only)	9601	Reserved for Members (DRS Only)
9603			Reserved for Benefits (DRS Only)	9603	Reserved for Benefits (DRS Only)
9604			Reserved for Benefits - Medical (DRS Only)	9604	Reserved for Benefits - Medical (DRS Only)
9608			Reserved for Members Defined Contributions – SIB (DRS Only)	9608	Reserved for Members Defined Contributions - SIB (DRS Only)
9609			Reserved for Members Defined Contributions – Self-Directed (DRS Only)	9609	Reserved for Members Defined Contributions - Self-Directed (DRS Only)

New GL Code	Govt'l Sort Code	Include in budgetary fund balance?		Old GL Code	Title
			<u>CHANGES AND CORRECTIONS</u>		
9720	UB	Yes	Prior Period Material Corrections (OFM Only)	9220	Prior Period Material Corrections (OFM Only)
9721	UB	Yes	Fund Type Reclassification Changes (OFM Only)	9221	Fund Type Reclassification Changes (OFM Only)
9722	UB	Yes	Accounting Policy Changes (OFM Only)	9222	Accounting Policy Changes (OFM Only)
9723	UB	Yes	Capital Asset Policy Changes	9223	Capital Asset Policy Change
			<u>9800 – GENERAL CAPITAL ASSETS VALUATION ACCOUNT</u>		
9850			Investment in General Capital Assets	9850	Investment in General Capital Assets
			<u>9900 – AFRS CLEARING ACCOUNTS</u>		
9910			Current Period Clearing (Subsidiary Accounts Only)	9910	Current Period Clearing Account (Subsidiary Accounts Only)
9920			Current Period Clearing (All Fund Types Except Subsidiary Accounts)	9920	Current Period Clearing Account (All Fund Types Except Subsidiary Accounts)
9940			Reserve Clearing (DRS Only)	9940	Reserve Clearing Account (DRS Only)
9998			Beginning Balance Clearing (OFM Only)	9998	Beginning Balance Clearing Account (OFM Only)